

(Brandi Lauletta.)

EXHIBIT

B



555 West Street, New York, New York 10014-1413 212/243-3170

December 26, 2006

UFCW Local 174 Pension Fund
Attn. Brandi Laletti
540 West 48th Street
New York, NY 10036

Dear Brandi:

This letter is in response to the notice and demand for payment dated October 27, 2006.

Premier Veal is out of business and does not have enough assets left to satisfy the total amount requested withdrawal liability by the UFCW Local 174 Pension Fund.

We request a review and appeal in the matter relating to the company's withdrawal liability. We would like the opportunity to negotiate a settlement with the UFCW Local 174 Pension Fund.

Sincerely,

A handwritten signature in dark ink, appearing to read "Mark Hirschorn".

Mark Hirschorn
President

Raising the standard of the industry.